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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **NAITO, Takahiko**

Group Art Unit: **2837** ✓

Serial No.: **09/957,400**

Examiner: **Edgardo San Martin**

Filed: **September 21, 2001**

P.T.O. Confirmation No.: **4490**

For: **ENGINE MUFFLER AND METHOD OF MANUFACTURING THE SAME**

RESPONSE UNDER 37 CFR §1.116
- EXPEDITED RESPONSE -
GROUP ART UNIT 2837

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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RECEIVED
DEC - 5 2004
TECHNOLOGY CENTER 2800
December 29, 2003

Sir:

In response to the Office Action dated **September 26, 2003** finally rejecting claims in the above-identified patent application, the Examiner is respectfully requested to reconsider the rejection, particularly in view of the following: